



# STATE OF WEST VIRGINIA INSURANCE COMMISSIONER

## FINANCIAL CONDITIONS DIVISION

MAIL ADDRESS:  
Post Office Box 50542  
Charleston, WV 25305-0542

LOCATION:  
1124 Smith Street, Room 400  
Charleston, WV 25301

### WEST VIRGINIA SURPLUS LINES LICENSEES ANNUAL AND QUARTERLY FILING REQUIREMENTS

Surplus lines licensees in the State of West Virginia must comply with filing the requirements imposed by Chapter Thirty-three, Article Twelve - C and Article Forty-Three of the West Virginia Code. To comply, each surplus lines licensee must submit the following filings to the West Virginia Insurance Commissioner, **even if no policies were procured and there is no tax liability for the period:**

- 1) On or before the first day of March, an Annual Affidavit of Surplus Lines Licensee and an Annual Report of Written Surplus Lines Policies, **even if no policies were procured during the calendar year.** (copies enclosed) The enclosed Annual Report of Written Surplus Lines Policies is the suggested reporting format. *Any alternative filing must be in a columnar format and must contain the information required by the enclosed report.*
- 2) On or before the first day of March, file any required Surplus Lines Tax Allocation Reports on multi-state exposures with the Annual Report of Written Surplus Lines Policies.
- 2) On or before the first day of March file a completed Form LEB-4A, Surplus Lines Tax Return Reconciliation and a completed Form XLB-SUR-R, Surplus Lines Insurance Premium Surcharge Reconciliation, **even if the surplus lines licensee has no tax liability for that taxable year.** (copies enclosed)
- 3) File a Form LEB-4, Quarterly Surplus Lines Tax Return and a Form XLB-SUR, Surplus Lines Quarterly Insurance Premium Surcharge (copies enclosed) for the first, second and third quarter calendar periods, **even if the surplus lines licensee has no tax liability for that calendar quarter.** The due dates for the quarterly returns are April 25, July 25 and October 25.

#### PLEASE NOTE:

- Pursuant to W. Va. Code § 33-43-6(a) and (e) all returns must be submitted even if there is no tax liability.
- Do not include more than one licensee's remittance on a check. Checks containing more than one licensee's remittance will be returned.
- Original signatures of the submitting surplus lines licensee are required on all forms.

Contact this office with any questions or concerns regarding surplus lines tax and/or form filings. Direct your questions to the Tax Audit Section at 304-558-2100 extension 153 or 164.